

**Form ST-101**  
**Sales Tax Resale or Exemption Certificate**

Buyer's Name			Seller's Name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

**Seller:** Each exemption a customer may claim on this form has special rules (see instructions). It's your responsibility to learn the rules. You must charge tax to customers on goods that don't qualify for a claimed exemption and are taxable by law.

**Buyer:** Complete the section that applies to you.

**1. Buying for Resale.** I will sell, rent, or lease the goods I am buying in the regular course of my business.

a. Primary nature of business \_\_\_\_\_ Describe the products you sell, lease, or rent \_\_\_\_\_

b. Check the box that applies: ☐ Idaho registered retailer; seller's permit number \_\_\_\_\_  
(required - see instructions)

☐ Wholesale only; no retail sales ☐ Out-of-state retailer; no Idaho business presence

☐ Idaho registered prepaid wireless service seller; E911 fee permit number \_\_\_\_\_  
(required - see instructions)

**2. Producer Exemptions** (see instructions). I will put the goods purchased to an exempt use in the business indicated below.

☐ Broadcasting

☐ Production Exemption (check all that apply):

☐ Logging

☐ Fabricating

☐ Hunting or Fishing

☐ Manufacturing

☐ Processing

☐ Publishing Free Newspapers

☐ Farming

Operation

☐ Mining

☐ Ranching

List the products you produce: \_\_\_\_\_

**3. Exempt Buyer.** All purchases are exempt, and no permit number is required. Check the box that applies.

☐ Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.

☐ Blind Services Foundation, Inc.

☐ Emergency Medical Service Agency (*nonprofit only*)

☐ Museum (*nonprofit only*)

☐ Canal Company (*nonprofit only*)

☐ Forest Protective Association

☐ Qualifying Health Organization (see instructions for list)

☐ American Indian Tribe

☐ Centers for Independent Living

☐ Government Entity (U.S./Idaho)

☐ School (*nonprofit only*)

☐ American Red Cross

☐ Children's Free Dental Service Clinic (*nonprofit only*)

☐ Hospital (*nonprofit only*)

☐ Senior Citizen Center

☐ Amtrak

☐ Credit Union (state/federal)

☐ Idaho Foodbank Warehouse, Inc.

☐ Volunteer Fire Department

**4. Contractor Exemptions** (see instructions).

a. Invoice, purchase order, or job number to which this claim applies \_\_\_\_\_

b. City and state where job is located \_\_\_\_\_

c. Project owner name \_\_\_\_\_

d. This exempt project is (check appropriate box)

☐ In a nontaxing state (To qualify, materials must become part of the real property)

☐ An agricultural irrigation project

☐ For production equipment owned by a producer who qualifies for the production exemption

**5. Other Exempt Goods and Buyers** (see instructions).

☐ Aerial tramway component or snowmaking/grooming equipment

☐ Heating fuel

☐ Aircraft (fixed-wing) primarily used as an air tactical group supervisor platform

☐ Irrigation equipment and supplies used for agriculture

☐ Aircraft primarily used to transport passengers or freight for hire

☐ Livestock sold at a public livestock market

☐ Aircraft purchased by nonresident for out-of-state use

☐ Medical items that qualify

☐ American Indian buyer holding Tribal ID No. \_\_\_\_\_  
This form doesn't apply to vehicles or boats (see instructions)

☐ Pollution control items

☐ Research and development goods

☐ Church buying goods for food bank or to sell meals to members

☐ Other goods or entity exempt by law under the following statute (required) \_\_\_\_\_

☐ Food bank or soup kitchen buying food or food service goods

**By signing this form, I certify** that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License Number and State of Issue		Date